



ALAN LeBOVIDGE  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*P.O. Box 9494*  
*Boston, MA 02205-9494*

August 1, 2002

TO LOCAL GOVERNMENT OFFICIALS:

Following final enactment of the FY2003 state budget, and pursuant to Chapter 58 of the Massachusetts General Laws, the Department of Revenue is sending you notification of the estimated amounts to be received by your municipality during the fiscal year ending June 30, 2003, as detailed on the enclosed green Form C.S. 1-ER.

In late February of 2002, the Department of Education (DOE) provided preliminary estimates of FY2003 net school spending requirements prescribed by the Education Reform Act, Chapter 71 of the Acts of 1993, as amended. In many cases, your final FY2003 Cherry Sheet will reflect a level of Chapter 70 aid different from that included in DOE's February notification. Similar to last year, section 3 of the FY2003 budget establishes a local option process to make any increase in Chapter 70 above the amount appearing in section 3 of the House Ways and Means Committee (HB 5100) budget available to be spent by the school committee without appropriation. Instructions on the local approval process, as well as accounting and reporting procedures, will be posted to the Division of Local Services' web site: <http://www.dls.state.ma.us/Cherry/index.htm>

The FY2003 estimated receipts for cities, towns and regional school districts total \$5.140 billion, an increase of \$5 million or 0.1 percent from the FY2002 Cherry Sheet totals of \$5.135 billion. The increase is primarily attributable to a \$45.8 million increase in Chapter 70 aid and an \$18.3 million increase in School Construction aid. Local officials should also be aware of reductions to certain accounts. Additional Assistance was reduced by \$31 million or 6.5 percent, School Transportation aid was reduced \$5.8 million or 10.1 percent and State-owned land was reduced by \$5 million or 33.3 percent below the FY2002 levels. Highway Fund aid was not funded in the final FY2003 budget, a decrease of \$10.9 million from FY2002 levels.

In closing, I am pleased to announce that, in the future, the Department of Revenue will be disseminating Cherry Sheets solely in an electronic format. Cherry Sheets will be posted exclusively at the above Division of Local Services' web address for easy, efficient access and printing by local officials. As always, Division of Local Services staff are available to answer your questions or provide additional information on the FY2003 Cherry Sheets. You may call the Local Aid Section of the Division of Local Services at (617) 626-2386 or (617) 626-2376.

Very truly yours,

A handwritten signature in cursive script that reads "Alan LeBovidge".

Alan LeBovidge  
Commissioner

Enclosure